



State of Wisconsin Department of Public Instruction

Elizabeth Burmaster, State Superintendent

DATE: October 15, 2008

TO: School District Administrators

FROM: David Carlson, Director
School Financial Services Team

SUBJECTS: 2008-2009 General Aid Certification
2008-2009 General Aid Payment Schedule Information
2008-2009 Revenue Limit Calculation Estimate
2008-2009 Estimated Categorical Aid Prorations
Common School Fund (Library Aid) Information
Important Dates

2008-2009 General Aid Certification

The enclosed General Aid Worksheet calculates the October estimate of your district's 2008-2009 general aid eligibility. General aid is defined as equalization aid, special transfer (chapter 220, integration) and special adjustment aid. This information is also posted to the team's website under "Late Breaking Information," "Worksheets" located on the left-hand scan bar or directly at http://dpi.wi.gov/sfs/aid_worksheets.html. The data used to generate this estimate was derived from the following sources.

1. 2007-2008 Membership Reports (2007 summer school FTE, September 2007 – Third Friday, January 2008 - Second Friday, 2007-2008 group and foster home adjustment, Youth Challenge Academy (YCA) adjustment, and students attending part time under s. 118.145 (4), Wis. Stats.
2. 2007-2008 PI 1506 AC (Aid Certification) reports.
3. 2007 Equalized Property Valuations, School Aid TIF-OUT certification with exempt computer values. Districts received these values in May 2008.
4. General Aid Appropriation of \$4,799,501,900.

Actual 2008-2009 aid eligibility using final audited 2007-2008 data will be computed after all desk audits of 2007-2008 PI 1505 Annual Reports are completed (Winter 2008). Any resulting 2008-2009 aid eligibility adjustment will be made in the September aid payment of the 2009-2010 school fiscal year.

The following is an explanation of Sections H and I of the General Aid Certification Worksheet.

Section H – Equalization Aid

H1 Current Year Equalization Aid Eligibility from Calculation of Sections A to G.

- H2 Milwaukee Parental School Choice Deduction from Equalization Aid. (Milwaukee Only).
- H3 Milwaukee Charter School Program Deduction from Equalization Aid as per s. 121.08(4), Wis. Stats., to reflect the funding requirements of this program.
- H4 Prior Year (2007-2008) October to Final Equalization Aid Eligibility Adjustment.
- H5 Prior Year Data Error Adjustment (Specific Districts).
- H6 2008-2009 Equalization Aid Payment.

Section I – General Aid Certification

- I1 2008-2009 Special Adjustment Aid Estimate and Special Transfer Aid (Chapter 220, Integration) Eligibility Estimate. Special Adjustment Aid ensures that districts do not receive less than 85 percent of their prior year general aid eligibility.
- I2A Milwaukee Parental Choice Deduction from Special Adjustment Aid/Special Transfer Aid (Milwaukee Only).
- I2B Milwaukee Charter School Program Deduction from Special Adjustment Aid/Special Transfer Aid as per s. 121.08(4), Wis. Stats., to reflect the funding requirement of this program.
- I2C Prior Year (2007-2008) October to Final Special Adjustment Aid/Special Transfer Aid Adjustment.
- I3 2008-2009 Special Adjustment Aid/Special Transfer Aid Payment.
- I4 Prior Year (2007-2008) October to Final Choice (Milwaukee Only)/Charter Deduction Adjustment.
- I5 2008-2009 October 15 Certification of Aid. Line I5 is to be used on Line 12 of the 2008-2009 Revenue Limit Calculation.

The 2008-2009 equalization aid worksheet, as an executable blank spreadsheet file, is available on the finance team website under “Worksheets” on the left-hand scan bar or directly at <http://dpi.wi.gov/sfs/worksheets.html>.

Your district’s 2007-2008 aid membership (FTE) can be found on your district’s home page under “FTE Reports” within the “School Finance Reporting Portal” or directly at <https://www2.dpi.state.wi.us/safr/>. The report entitled, “FY 2007-2008 Aid Calc FTE,” calculates your district’s aid membership based upon the various pupil count reports submitted by the district. These reports are: PI 1563 Third Friday September 2007 Pupil Count report, PI 1563 September 2007 (YCA) Youth Challenge Academy report, PI 1804/1805 2007 Summer School report, PI 1563 January 2008 Second Friday Pupil Count report, PI 1563 January 2008 (YCA) Youth Challenge Academy report, PI 1589 Foster Group Home Adjustment, and the Chapter 220 Integration Pupil Count/Part-Time Attendance FTE submitted on the PI 1563 reports. Please contact a finance consultant should you have questions about your district’s aid membership.

2008-2009 General Aid Payment Schedule Information

Beginning with the 1997-98 school fiscal year and again in the 2008-2009 school fiscal year, \$75,000,000 from the general aid distribution will be withheld and paid on the fourth Monday of July following the close of the fiscal year. As a result, each actual 2008-2009 aid payment received by districts (September 15, 2008; December 1, 2008; March 23, 2009; and June 15, 2009) will be reduced by approximately 1.63 percent. The aid withheld will be paid on July 27, 2009. Per statute, districts are to record this payment as actual revenue for the 2008-2009 fiscal year.

Note that public school open enrollment payments, revenue limit penalties, Youth Challenge Academy payments, and Second Chance payments will be adjusted on the June 15, 2009 equalization aid payment.

To assist districts with their planning, the School Financial Services Team will again be providing each district with a 2008-2009 equalization aid payment schedule. This information will be posted to the team's website by October 20 under "Late Breaking Information" and on the left-hand scan bar "Aid Information" link or directly at http://dpi.wi.gov/sfs/pay_aid_info.html. Note that districts eligible for special adjustment aid will receive prorated payments beginning with the December 1, 2008 aid payment (40%), then March 23, 2009 (25%), and finally June 15, 2009 (35%).

2008-2009 Revenue Limit Calculation Estimate

The 2008-2009 Excel Revenue Limit Worksheet is available for districts to use in the calculation of their revenue limit. The worksheet is located under "Late Breaking Information" or "Budget Development and Planning" on the team's home webpage or directly at <http://dpi.wi.gov/sfs/revlimworksheet.html>. The prepopulated version of the worksheet has been updated to include the Fall 2008 Certification of Values – Tax Apportionment, revenue limit membership submitted on the PI 1563 Third Friday Pupil Count report, PI 1563 Youth Challenge Academy report and PI 1804/1805 Summer School report, and the October 15 certification of aid eligibility. The Excel worksheet will be updated on November 7 and again on November 17 after districts have reported their tax levies on the PI 401 Tax Levies report.

The revenue limit full-time equivalency (FTE) report has also been added to each district's home page under "FTE Reports" within the reporting portal on the finance team's website. The new report entitled, "FY 2008-2009 FTE Conversion for Revenue Limit Calculation," calculates the district's revenue limit membership based upon the various pupil count reports submitted by the district. These reports are: PI 1563 Third Friday September 2008 Pupil Count report, PI 1563 September 2008 Youth Challenge Academy report and the PI 1804/1805 2008 Summer School report. The FTE report is intended to help districts correctly calculate their revenue limit memberships. Please contact a finance consultant should you have questions.

Note to districts receiving high poverty aid under s. 121.136, Wis. Stats, again for the 2008-09 school year this aid must be used to reduce the district's allowable tax levy per s. 121.90(2), Wis. Stats. The aid is recorded on line 12B of the 2008-09 Excel prepopulated revenue limit worksheet.

Reminder: This worksheet is provided as a service of the School Financial Services Team. Districts are responsible for the calculation of their revenue limit. The department will calculate your district's final 2008-2009 revenue limit calculation for compliance with s. 121.92, Wis. Stats., in May 2009.

2008-2009 Estimated Categorical Aid Prorations

The following list of 2008-2009 estimated aid prorations are based upon unaudited 2007-2008 report data.

Special Education (includes special education transportation)	28.5%
Social Worker/Psychologist/Nurse/Counselor	28.5%
Special Education - Room and Board	28.5%
Special Education - Hospital	100%
Pupil Transportation	100%
Bilingual/Bicultural	10.6%
Common School Fund (Early Estimate)	\$28.69

Common School Fund (Library) Aid Information

The actual amount of school library aid the district will receive will be posted to the team's website under "Late Breaking Information" and under "Aid Information" on the left scan bar no later than January 9, 2009. The payment date is Monday, April 27, 2009. Library aid is calculated from the data submitted on the PI 1505 Census report.

Wisconsin Statute 43.70(3) provides money generated by the Common School Fund for the purchase of library books and other instructional materials for school libraries and for the purchase of instructional materials from the state historical society for use in teaching Wisconsin history. In addition, a school district may use up to 25 percent of the moneys received in a fiscal year to purchase school library computers and related software to be housed in the school library. These purchases must be made in consultation with the school district's library media coordinator as per Wisconsin Administrative Code PI 8.01(2)(h).

Most of a district's Common School Fund expenditure will be recorded in Function 222 000 Object 430 series. If a district does not expend the entire Common School Fund within Function 222 000 Object 430, it will be required to provide additional detail in the Financial Annual Report for expenditures coded in Object Codes 550 and 560. Carryover is not assured. Additional information about Common School Fund revenues and expenditures can be found on the web at: <http://dpi.wi.gov/sfs/comsch.html>.

2008-2009 Important Dates

Date	Event
October 16	PI 401 Tax Levies and the PI 1504 Budget Reports open for data entry.
October 20	District specific aid payment schedule posted to Internet/PI 1504 SE Report opens for data entry
October 31	PI 1161 Indirect Cost Report due
November 1	Last day for school board to certify tax levy (s. 120.12 (3)(a), Wis. Stats.)
November 6	Last day to notify municipalities of tax levy (s. 120.12 (3)(b), Wis. Stats.)
November 14	PI 401 Tax Levies Report due
November 17	First special education and SAGE aid payments
December 1	Reports Due: District Audited Financial Statements from district auditor PI 1570 High Cost Special Education Aid Report
December 1	Second equalization aid payment and first special adjustment aid payment
December 5	Reports Due: PI 1504 Budget Report PI 1504 SE Budget Report
December 15	Second special education aid payment

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The School Financial Services Team website is located at <http://dpi.wi.gov/sfs/index.html>.

For any additional questions, contact one of the following School Financial Services Team staff.

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Enclosures: 2008-2009 General Aid Worksheet
Inter-District Aid Summary (some districts)